R. S 58

Previous references

1908

File No 7-07

Serial Nos. 1, 2, 3

Later references

GENERAL AND REVENUE SECRETARIAT

June September 1908

Collectors

Serial Nos 1, 2, 3 & 5

Part I for Sept 1908

Subject

Municipal taxation on property buildings used as private residences in the municipalities of Kadur

Table of Contents

[R.S 11] 1907-08

GENERAL AND REVENUE SECRETARIAT

(Revenue)

NOTES.

File. No. 239. 07

FILE HEADING

Municipal taxation on Govt buildings used as private residences in the Municipalities of the Deccan

From

The President of the Municipalities, Kadur Dist

No 178 Dated 7/10 1907 Received 12 10 07

Diary No 2664	Enclos.	Spare Copies	Serial No 1

BRIEF ABSTRACT OF LETTER.

Solicits that defunde in Instances of Govt may be issued in the matter of the levy of Municipal tax on the Bazar houses &c, the Executive Engineer refuses to Countersign the Statements of Municipalities due on Govt Buildings to the Several Municipalities in the Dists on the ground that under G O No 3846-91 R dt 12 1892, the occupants of Bazar shop huts are liable to pay the tax &c thereon.

NOTES AND ORDERS

The President states that the Statements showing the house tax due on Govt buildings in the Several Municipalities of the Dists up to the end of June '06 Submitted to the Comptroller having been returned by Local-Officer for reconsideration with the Comptroller's

s—First sheet

GPR—30,000—20-3-06

G. P. S. 12]
General and Revenue
Secretariat.

Rel File No. 239 of 1907-08

Serial No

of the Executive Engineer, [illegible]
Sent to the Collector stating that he
have stated that the two days
should be claimed from the Contractor
Govt. The Secretary says to the
matter was referred to Board
who visited the President's address
Circular directing that the amount
of Bar Lines should attached to
charges should be carried out by the
by Commr, the cost being debited
budget. The President states
Banks that Bar Lines are entitled to
free passages as part of their emoluments
and that the payment of Municipal taxes
thereon pertains as in the case of other
buildings with the B.W.S. Reference to
G.O. No 2802-33 dt 23-7-1884 in which
Collector Chairman of States also states as a
case of precedent that the Executive
Madras Mr Commissioner agreed a Banks Charges
the B.W. Examiner accepted for the years
1903-04.

2. So far back as July 03 the Board
of the Municipalities in the Madras
reported to Govt that the Contractors
had been paying the taxes of

Over—1 extra sheet

G. R. S. 12]
General and Revenue Secretariat.

Ent. File No. 239 of 1907-08

Serial No

Bara Lines at Hassan on the premises Case down in Govt Rs. No 4388-76 of 26.5.1908 and requested instructions as to how the tax due on the Bara Lines at Bole Narasipura & other Taluq Head Quarters should be adjusted, the Chief Commandant of the Mysore State Troops having replied that the Cattle Taxing Cantonment Rules & Military depts never met such taxes After some correspondence on the subject the matter was then referred under orders of the 1st Councillor, to the then Dy Secy (Mr Chenda Sekhara Iyer) who held that under proviso to Sec: 59 of the draft Municipal Rules the Bara Lines Came under the description of Buildings exempt from payment of Municipal tax and suggested that the question may be considered at the time of the new Municipal Regulation. Now that the Regulation has been passed, the question as to whether the Bara Lines should be regarded as exempted Buildings under proviso to the Sec: of the Regn may be considered & instructions issued to the Heads of Depts Concerned. Branch III may also be Consulted on the matter, if necessary.

3. Submitted for orders.

Note on file No 82 of 1907 orders have also to be passed in the matter of assessment

Note—Contin sheet

Serial No.

of the Buildings in question

Send this to Dr III for favour of note. J. Ramayya 21/11/07

Subd for order CR 25/11/07

6 The point for consideration is whether Barr Lines used for the dwelling of Sepoys should be regarded as exempt from payment of municipal tax under the proviso to sec 5-9 of the Municipal Regulation VII of 1906. The conditions to be satisfied to bring the case under the proviso are (1) that the building should belong to Govt (2) that it should be used solely for public purposes and (3) that it should not be used or intended to be used for purposes of profit. Of these Conditions 1 and 3 are satisfied in this case. but not condition 2. It can hardly be said that a building intended for used for the dwelling of Sepoys is used for a public purpose. With due respect to the opinion of Mr.

NOTE.—Contd. sheet.

[G. O. S. 12]
General and Revenue Secretariat

Jud File No. 239 of 1907

Serial No

Chandrasekhara Iyer, it seems to me that the Barr Lines cannot be regarded as exempt under the proviso If any support is necessary for my interpretation of the words "use for public purposes", reference may be made to the proceedings dated the 19 Feb 1898 By IV 27.11.07

Submitted for orders.

8 Are the Sepoys expected to pay rent on the huts occupied by them & if so, to whom it is paid & to what Deptt it is credited. Please see the refs on the subject & put up. If transfer is not available call for it 28/11/07

From para 10 of Secs Lets 68-76 & 26 5 1888 it is clear that the Barr Sepoys pay rent for the huts occupied by them. It is ascertained from the Military Secy Assistants Office that 2as is being deducted monthly from the

(R S 12)
General and Revenue Secretariat

Jul File No. 239 of 1907

Serial No.

the pay of each Sepoy on account of rent

Submitted

HBS 2nd Aug 29/11/07

To Write to the President of the Mills concerned for this info: & asking the People to whom it is credited. — W. Ramsay 29/11/07

Draft docket is submitted as directed & done HBS 2nd Aug 2-12-1907 — W. Ramsay 4/12/07

To the Pres.t of Inamptis, Madras Docket. No 53208 6-12-07 Requests him to report if any rent is received from Barr Sepoys for the occupation of the huts at Taluks and Dist Head Qrs and if so at what rate per month and to which Depts the same is being credited

From the same officer No 44937-4-08 Forwards a copy of docket No 21258 8-1-08 from the Ch: Commandant, Bn. S. F., stating that no rent is received from the Sepoys at Taluks and that a rent of 2 annas per month for each hut is being recovered from the Sepoys at Dist Head Quarters and credited to Barr Line Repair Fund Submitted for orders As no rent

Serial No.

are, the tax should be paid by the occupant or by Govt. The further question which Dept of Govt should pay the tax is a very minor matter though much of the correspondence has borne on this point accounting for much of the confusion. has been due

Taking the first question whether the huts used by Barr Sepoys are exempt from taxation, I do not think they are exempt under S. 59 of the new Mun Regn as they are used for residential purposes which cannot be called public purposes. The orders of Govt passed from time to time which apparently regulate such matters in towns other than Bangalore + Mysore also recognise the liability of these huts to municipal taxation

Next we come to the question whether the tax should be paid by the Govt or by the Sepoys who occupy the huts. The Govt order of 1st Feb 1898 lays down clearly the principles on which this question should be decided One should think that Sepoys ought to be provided with free quarters & in practice Sepoys in Taluk headquarters are lodged

No 8844-69 & 3 100-95
27/2/1898

Govt. Central Press

U.P.—10-12-17-3-57

Serial No.

from any rent for their quarters & in Headquarters Lefroys are subject to a small deduction (2as per month) on account of line repairs In either case under the principles laid down in the order of 12th Sept the Govt are liable to pay the municipal tax & not the occupants themselves

2) We next come to the question as to which dept. of Govt should pay the new taxes. So far as the public revenues are concerned it is immaterial which dept of Govt pays the taxes the decision simply depends on considerations of convenience in accounting. Ordinarily the most convenient course is for the taxes to be paid by the dept which is in charge of the building & looks after it & attends to its repairs &c In the case of most Govt buildings it is the Public Works Department of Govt which is in charge of the buildings & attends to their repairs &c. Ordinarily therefore it is the P.W. Dept that should pay the taxes But in some cases other departments are in charge of certain buildings & attend to their [illegible]

11 11—50,000 17-11-

Serial No.

case it would be convenient if such dept pay the taxes in question - In the cases of Bar schools' huts, it is seen from the correspondence that such buildings in ot head quarters are looked after by the Civil Dept which collects the rent & attends to ordinary small repairs. It is this dept therefore that should pay the municipal taxes due on such buildings. In the case of the huts at Taluk Head quarters it the Revenue Dept that has charge of them & attends to small ordinary repairs - it is the Revenue dept therefore that should pay the municipal taxes.

2. The charge should be met from the Contingent grants of the depts Concerned, such grants being increased to the necessary extent if ~~it is not provided in~~ the present allotment ~~can be~~ not sufficient to meet the charge - C.S

~~Discuss Thereafter~~

Consult C -for U-E

Forwarded to the Comptroller for favour of opinion

12 5 1907

Asst Secretary to Govt

Govt

G. R. S. 12]
General and Revenue Secretariat.

Mc File No. 239 of 1907-08

Serial No.

E.O No 31

Regarding the first point whether the building in question is liable to Municipal tax, I would invite attention to G.O. No.8844/89 -LF-100-95 of 12th February 1898. If the Barr huts form a small part of the Taluk Kutcherry building which is essentially used for public purposes, they appear to be exempt from taxation. This view has been affirmed by Government in their orders No.5430-70/ Ml.413-06-4 of 10-12-07. If, however, it is decided that they are liable to Municipal tax, the Sepoys cannot be required to pay the tax, as free quarters form part of their emoluments, and it should under para 1054 P. W. Code be paid by the Department occupying the building. The huts are occupied by the Military employes and as the services of guarding the treasury devolves on the Military Department, the latter has, I think, to pay all charges involved in that service including the Municipal tax payable on the buildings to be provided for its employes detailed for the work.

18th May'08

Sd/-

Sd/-

Turn—Count sheet.

UPB—50,000—27-3-07

G R. S. 12]
General and Revenue Secretariat

File No. 239 of 1907. 8

Serial No.

Submitted with the Undersigned opinion of the Comptroller. The order of the 10th Decr 1907 quoted by the Comptroller appears to have belonged to cannot have retrospective effect. Further it is doubtful if it can be made applicable to Govt buildings in non-regulation Municipalities. It is a point for consideration whether Barracks attached to Taluk Cutcherries in other than Dist. Head Quarters may are entitled to exemption under the orders of 18th July 1894.

H.B.Sons
22-5-08

Submitted for orders Board
H.S. B.S.C.
23/5/08

Please consult Mr Wilson the Public Prosecutor and then the Law Secy

16/6/08

C.O. 15-6-08.

Forwarded (2 C) to the Military Assistant to the Govt for favour of opinion & orders.
B. Ramaswamy
for S.S.
15/6/7

Note.—Contn sheet.

G.I.P.—50 dft.—17-3-07

G. R. S. 12]
General and Revenue Secretariat

File No. 239 of 190

Serial No. 967

I think that for the purpose of account & to prevent any possible confusion it would be well to treat all buildings which are in Military occu-pation in one and the same way.

The work on which the sepoy is employed should not regulate the matter unless he is trans-ferred permanently to Civil employ.

The provision of Govt quarters is a part of the Sepoy's emoluments and though in some cases to meet repairs it has been customary to charge rent the rent is a purely nominal one about 1/8th of what a man would have to pay if he rented a similar house in the Bazaar.

As in most cases the conservancy, lighting and Policing of the lines is done Regimentally I think that the Sepoy's lines receive little material benefit from the Municipality and I think therefore that in all cases they may be exempt from Municipal taxation.

The P.W D should undertake the charge of these Govt buildings and budget for their yearly repairs. In the places where it has been customary to charge rent this may be continued the money being credited to the General Revenues.

Camp Mysore
19 June 1908

19/20

Note—Contn sheet

[R. S. 12]
General and Revenue Secretariat

WL File No. 239 of 1907

Serial No.

Submitted with the D.O. opinion of the Secretary Assn Court. The file may now be referred to the Secy P.W.D. as ordered by the Secy on 13.6.1908

JHK Secy
23.6.1908

Forwarded (D.O.) to the Chief Engineer & Secretary P.W.D. for favour of opinion

Bonnerjee
Secretary
24/6/08 For Secy

In my opinion, Rowe has attached portion of Lalbagh Cutcherries should be exempted from taxation, as they form portion of a part of a public building essentially used for a public purpose (Treasury, Courts &c) as the Judges Quarters &c. &c. and Hospital Assts quarters attached to a dispensary. If however taxes are to be paid, under Govt. Pro No 234-46 of 23-7-03, Govt should pay the tax, & not the Barrackpore.

The taxes should be paid either by the Rev Dept or Military Dept as no rents are paid to the P.W.D.

I do not think it will be necessary

Note:- Contin sheet.

G.P.O.—20,000—17-9-07

Serial No.

of the Govt of India, Public Works Dept (Military Buildings) are exempted from Municipal taxes.

13/7/08

Secy to the Govt of India

Submitted for orders. The points for orders are

(i) whether Barr Huts should be exempted from Municipal taxation

(ii) if so, has the exemption to have retrospective effect

(iii) if they are liable to be taxed, which Dept should pay the tax

16.7.1908 Secy) 17 7 08

17 7 08

I adhere to the opinion which I expressed as Secy in 1904 that the buildings in question may be exempted from taxation under the new Municipal Act; and I am glad to find that the same view is taken by the Public Works Secretary.

HRN

Contd sheet.

G1 P -50 000—17-3-07

(J No. 13)
General and Revenue Secretariat.

File No. 239 of 1907

Serial No.

7570/08

Subs to Despatch 1/9/08 (U.S. Uw = Gen ID.)

I agree with the Secretary in thinking that the Barrhuts should be exempt from municipal taxes under Sec 59 of the Mpl Reguln VII of 1906 - But the case admits of the other view, and as municipal funds are as a rule low, and as Barrhuts like other House property within municipal limits participate in the benefits of municipal admn -, it may well be for consideration that the municipal house tax shall be kept from & debited to Native Budget. Ltr 31 July

Uw 31/VII

9969/1/8/08

Uw 31/7

Agree.

3/9/08

3) Some enquiry should be made as to whether Barrhuts are rated or not & if not whether they should be

Please put up draft

5-9-08

(Continued sheet.)

Hitchcock & Co. 17.5.07

(" R S. 12]
General and Revenue Secretariat.

Ind File No. 239 of 1907

Serial No

order is submitted for approval

(2) Attention is respectfully invited to letter No 2829/318 dated 12/16 July 1907 from the Inspector General of Police re the creation of Police Lines in Mirut Towns. As no orders have been passed in the matter, the letter has not been referred to in the preamble of the draft order in question Perhaps the principle annunciated in G O No 5430-70 Jud 413-06-4 dated the 10th December 07 applicable in the case of these Police Lines

draft submitted for approval.

9-9-1908

The other question as regards police lines need not, it is presumed submitted, be considered just at this distance of time without a reference received regarding it

1st Cr) 10.9.08

Draft approved

22-9

Issue

G. & S. 12]
General and Revenue Secretariat.

Rel File No. 239 of 1907

15

Serial No. 5

To the Hon'ble Asst to Govt, Ch. Engr. Dy. Commr of Districts. Comptr and Comptr P. W. & Ry Accts

Directs that as Municpl Towns are Local and as Barr hubs like other house property within Municpl limits participate in the benefits of Municpl Administration, that the Municipal house tax therefor be paid from and debited to the Municpl budget.

1907-08

From B J Kumaraswamy Asst Eng. &
President Municipal Boards
Kadur Distt

To C S Balasundaram Esqrs
Offg Secretary to Govt of Mysore
General and Revenue Depts

Dated 9 X

Despatched 10 Oct 1907

Received

General No. 1752

No.

Enclosure No.

Soliciting instructions in the matter
of reserving municipal taxes in
Cantonments

be paid by the occupants themselves and the tax
due on Bari lines should be claimed from the
Military Secretary. The latter who was written to
has referred to Public Works Department circular
No. 121 of the 19th October 1887 (which was held
over No. 137 of the 11th December 1887) wherein it was held
that maintenance of Bari lines be attached to
Jabalpur Cantonments are to be carried out by the
Deputy Commissioner and the Cantonment Fund
to the limit Budget. The latter contains no pro-
vision for meeting the charges in question

2 From the foregoing correspondence I am led
to believe that the Bari Sepoys are entitled to
free residence as part of their emoluments. If
so, the tax must be paid by the owner ie the
Government and in accordance with clause (b)
of para 2 of Government Order No. 2802-33 of the
23rd July 1884, the payment of all municipal or
other taxes rests with the Public [illegible]

I have the honour to forward herewith, for the information of the Executive Engineer, Kadur Division, a Countersigned circular cheque and the Public Works Examiner's receipt for 4 years 1903-1904 as per reference on the office

2. As the Executive Engineer, Kadur Division has not Countersigned the Municipal tariff for the Cowlands Assessment Trading no: 8886-91 L 2 100-0 Occupants of Cow houses in question, I beg that demands in the enclosed.

[illegible] to the arrangement, [illegible] Kadur Division [illegible] and the Public Works [illegible] as per [illegible] with reference to the [illegible] during 1903-1904 and [illegible] of Government No. [illegible] 1st February 1898. The [illegible] to pay the taxes [illegible] contributions may be

I have the honour to be,

Dear Sir,

Your most obedient

servant

[illegible]

Asst. Board

G.R.S. 26]

Diary No. of letter replied to 2664

General and Revenue Secretariat
(Municipal)
, the 190

Date of issue 6.12.07.

Signed by

No. 5320
Mel 3907
96

To The President of the
Municipalities,
Kasaragod Taluk Division

With letter No 1788 dtd
2 15th October 1907 enquiring
the frequency of Municipal
Fairs held on Bar
days

Sir I
Have the honour to
request the President
to be good enough to
report if any grant
is received from the
Bar Service for main-
tenance of the Public
Institutions at Taliparamba
and District Head Quarters
town
and

SUBJECT

Department No. precedent to the arrangement the Executive Engineer & the Kadur District Commissioner similar charge and the Public Works Examinations accepted for the year 1903-1904 as per reference in the office

As the Executive Engineer, Kadur District has not countersigned the statement with reference to the Municipal tax for Bear hunt during 1903-1904 and contends that under the authority of Government Proceedings no 8844-81 / L.J. 100-95 dated 1st February 1898. the occupants of Bear hunt are liable to pay the tax as question, I beg that definite instructions may be issued in the matter.

I have the honor to be,
Sir,
Your most obedient Servant

President Municipal Board
Kadur Dist.

G.R.S. 26]

Serial No. 2

Diary No. of letter replied to 2664

General and Revenue Secretariat
(Municipal)
, the 190

Date of issue 6-12-07

Signed by

No. 5320
Oct 3 07
96

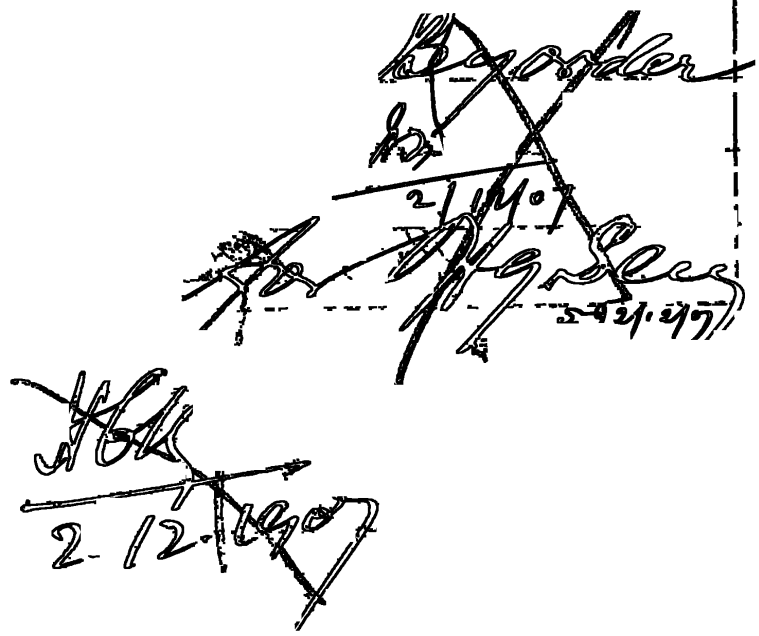
To The President of the
Municipality Kirio,
Kasu Bezirksamt Dis

His letter No 1788 of the
9th October 07 asking
the recovery of Municipal
Rates and Dues on Bass
Lands

Sir I
Have the honour to
request the President
to be good enough to
report if any result
is received from the
Bass Settlers for the
the occupation of the Public
Recreation at Jalingo
and District Head Quarters
over and

SUBJECT

and also at the said Trade Mark Registry and to the Department the same is credited



Inst of enclosures

Copied by [illegible]

Examined by [illegible]

GPB—8,000—[illegible]

4th cy dated the 7 April 1908

To B Venkoba Rao, Esquire, BA.
Offg President, District Board and
municipalities
Kadur District

Ml 239-07
81

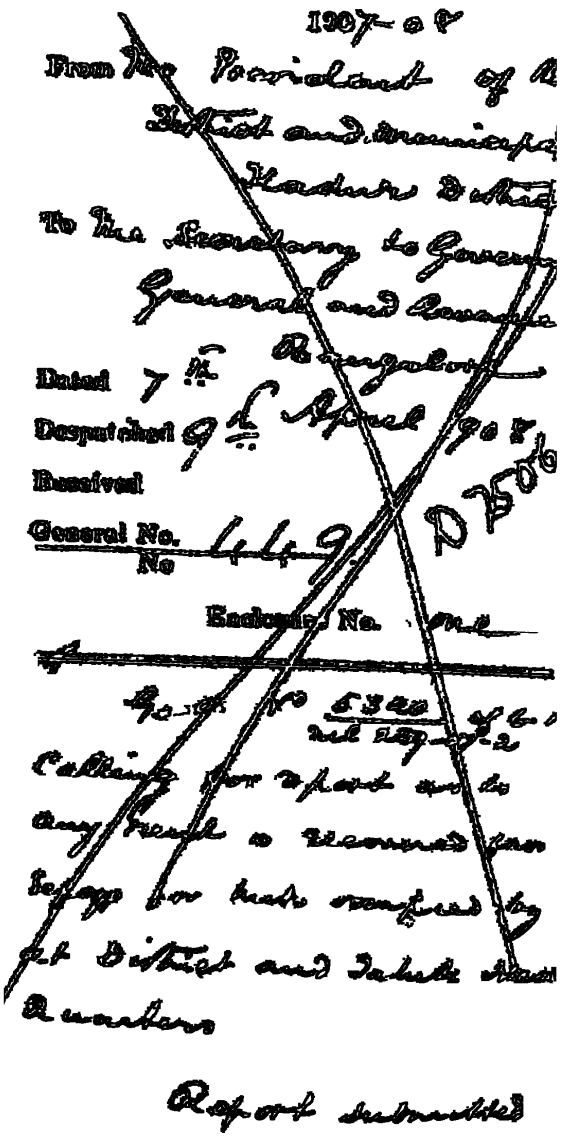
From C S Balasundaram Ayyar Esquire, BA,
Offg Secretary to Government
General and Revenue Department
Bangalore

~~Dated Ootacamund 7th April 1908~~

Referring to Government order No 5220-13 of
5th December 1907 calling for report as to whether any
is recovered from the Base Sepoys for the occu-
pation of the huts at Taluk and District Head Quarters
I have the honor to forward herewith a copy
Chief Commandant's docket no 2125 of the 8th
January 1908 stating that no rent is recovered
from the Sepoys at Taluks and that a rent of
Re one per month for each hut so being occupied
in the Sepoys at District Head Quarters and
credited to Base line repair fund

I have the honor to be,
Sir,
Your most obedient servant

B Venkoba Rao
9/4
President of the
District Board and
Municipalities.
Kadur District


1907-08

From The Provincial Land of A
District and Municipa
Madura District

To The Secretary to Gover
General and Revenue
Bangalore

Dated 7th April 1908

Despatched 9th April 1908

Received

General No. 449 D 250

No

Enclosure No. One

No. dated 6320 of
Nil Enclosure-2

Calling for a plan and de
any Pandal or Shamiana
be put up for Public meetings
the District and Taluk
Quarters

Report submitted

The Chief Commandant
Mysore State Troops,

The President of the
Municipal Board
Madura District

Dated 8th January 1908.
Despd - 18
Camp Hosahole
No. 2125

In reply to his letter no 798 of 20th December 1907, has the honor to state, that no rent is recovered from the Bazar Sepoys for the occupation of the huts at Talukes

In District Head Quarters, where there are bazar huts, the Sepoys pay a rent of Re 1 annas for each hut The amount thus received is credited to Bazar line repair Fund.

(Signed) J Défarges
Lt Colonel
Chief Commandant
Mysore State Troops

Copy

[illegible]
9/1/4
President of the
Municipalities & D of the

[Rules 25]

File No.

Serial No. 5

Diary No of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT

, the 190

Date of issue 29.9.08

Signed by

READ the following in regard the taxation of Bara huts (Ex) in Mercantile Banks except Bangalore and Mysore and

1. G.O No 7571-4 dt 162-94 dt the 30th November 1900
2. Letters Nos 2087 dt the 25th April 1901 and 2236 dt the 5th May 1901 from the Secretary Hoshiarpur to the Govt of Mysore.
3. Letter No 78 dt the 28th July 1903 from the Dresdent of the Mudhis via the Mysore Dist Solicitors instructions as to bara

over

R1

Direct that no tax on Bara huts whether the house property is utilized for Mercantile purposes or not be levied for the benefit of Municipal Funds should the Municipal house tax be paid from and debited to the Military Budget

1/10/08 24/9

141/1

the Municipal tax and arrears
thereof etc on the Bara Lines
in certain Municipalities in
the District aforesaid
4 Letters Nos 2010 & 3a & 79-01-2 91 & 91
December 1903 and 2164 &
12th January 1904 from the
Military Secretary
5. Correspondence ending
with letter No 4498 dtd
7th April 1908 from the
President of the Municipal
the Kaira Dist Soliciting
definite instructions as
to the department which
has to pay towards the Munic
cipal House tax on Bara
huts situate at District
and Taluk Head Quarters

II Read also the following
orders of Government in
regard to the liability to Munic House-tax
of Govt Buildings—including
Military huts used as priv.
Vate residences at Places

[R S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form.)

6th Cours' Cross No 1245-1252 vol 70, 84 4th July 1879 - W

6th Cours Cross No

X V R T S O

places other than Bangalore and Mysore Cities &c.

1. 6th Cours' Cross No 3400 Gl 35 & 6th July 1876.

2. Do No 739-43 Jul 42 & 10th May 1880.

3. 4th C/ C No 468-76 826 4th May 1880

4. Do No 884-890 CR 100-95 dt the 18th February 1898.

5. Do No 1933-6 CR 100-95 dt 15th May 1903.

6. Do No 334-46 CR 100-95 dt 28th July 1903

7. 6th C/ C No 5430-70 Jul 413-06-4 & 10 December 1907

In I order here to direct (illegible)

Order Memo. No 3316-27 Jul 23-7-07

D. 29. 9. 0-0.

As Municipal Funds are as a rule poor, and Bars have to like other Immovable property within Municipal

W 1 11.—4,000—5-4 0

The
Limits participate in the
benefits of Municipal
administration Government
directly that the Municipal
house tax shall be levied
from and debited to
the Cantonment Budget

for Secretary.
9/9/1910

To
The Cantonment Executive of
the Govt of the Madras
Presidency Bangalore.

Sir Engineer Superintending Engineer to Govt in Mil
Secretary to Govt in the
P.W.D.

Commissioner of Customs
Collectors of Districts in
the Revenue Department
Comptroller
Comptroller of Military Accts

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 29th September 1908

READ—

The following in regard to the taxation of Barr huts in Municipal towns except Bangalore and Mysore Cities —

1 Government Proceedings No. 7571-4—L. F 162-94, dated the 30th November 1900.

2 Letters Nos. 2087, dated the 25th April 1901, and 2236, dated the 15th May 1901, from the Military Assistant to the Government of Mysore.

3 Letter No. 73, dated the 29th July 1903, from the President of the Municipalities in the Hassan District, soliciting instructions as to how the mohatarfa tax and arrears thereof, due on the Barr Lines in certain Municipalities in the District, should be adjusted

4. Letters Nos. 2010—F 79-01 2, dated the 30th December 1903, and 2164, dated the 12th January 1904, from the Military Assistant.

5. Correspondence ending with letter No. 449, dated the 7th April 1903, from the President of the Municipalities in the Kadur District, soliciting definite instructions as to the Department which has to pay the Municipal house-tax on Barr huts situate at District and Taluk Head-quarters.

II. Read also the following orders of Government in regard to the liability to Municipal house-tax of Government buildings including Military huts used as private residences at places other than Bangalore and Mysore Cities —

1 Chief Commissioner's Proceedings No. 3400—Gl. 35, dated 6th July 1876 ———

2 Ditto No 1245-1252—Mi. 70, dated the 4th July 1879

3. Ditto No. 739 48—Ml. 42, dated the 10th May 1880.

4 Government Proceedings No. 468-76, dated the 26th May 1886.

5. Ditto No. 8844-89—L. F 100-95, dated the 1st February 1896.

6. Ditto No. Fl. 1933-6—L. F 100-95, dated 15th May 1903 ———

7 Ditto No. 334-46—L. F 100-95, dated 23rd July 1903.

8. Ditto No. 5430-70—Ml 413-06-4, dated 10th December 1907 ——

No 3316-27—Ml. 239-07-5, DATED BANGALORE, 29TH SEPTEMBER 1908

ORDER THEREON —As Municipal Funds are as a rule low, and as Barr huts like other house property within Municipal limits participate in the benefits of Municipal Administration, Government direct that the Municipal house-tax be paid from and debited to the Military budget.

K. S CHANDRASEKHARA AIYAR,
Secy to Govt., Gen. & Rev Depts.

To—The Military Assistant to the Government of Mysore.

The Chief Engineer of Mysore and Secretary to Government in the Public Works Department.

The Deputy Commissioners and Presidents of Minor Municipalities in the several Districts.

The Comptroller, Mysore Government.

The Comptroller, Public Works and Railway Branch

1907-08

FILE No 239 OF 1907-08.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

PROCEEDINGS OF THE GENERAL AND REVENUE DEPARTMENTS.

MUNICIPAL

~~MARCH 1907~~

September 1908

"A" Collection Serial Nos 13 & 14 and 5.

Municipal taxation of Government Buildings used as private residences in the Municipalities of Kadur District

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1907-08

GENERAL AND REVENUE SECRETARIAT,

MUNICIPAL

NOTES

FILE No. 239 OF 1907-08

Municipal taxation on Government Buildings used as private residences in the Municipalities of the Kadur District

Solicits that definite instructions o ve ment may be issued in the matter of the levy of Municipal tax on the barr huts as the Executive Engineer refuses to counter sign the statement of Municipal taxes due on Government Buildings to the several Municipalities in the district on the grand that under Government Order No 8844 81—L F 100 95 dated 1st February 1898 the occupants of barr huts are liable to pay the tax on them

The President states that the statement showing the house tax due on Government Buildings in the several Municipalities of the district up to the end of June 1906 submitted to the Comptroller having been returned by that officer for resubmission with the counter signature of the Executive Engineer the same was sent to the latter officer who is reported to have stated that the tax due on the Barr Lines should be claimed from the Military Secretary to Government The Military Secretary to whom the matter was referred is stated to have invited the Presidents attention to a Public Works Department Circular directing that the maintenance of Barr Lines attached to Taluk Cutcheries should be carried out by the Deputy Commissioner the cost being debited to the Civil Budget The President states that he thinks that Barr Sepoys are entitled to free residence as part of their emoluments and that the payment of Municipal taxes thereon rests as in the case of other Government Buildings with the Public Works Department He refers to Government Order No 2802 33, dated 3rd July 1884 in support of latter statement and states also as a precedent that the Executive Engineer Kadur Division countersigned a similar charge and the Public Works Examiner accepted it for the year 1903 04

2 So far back as July 1903 the President of the Municipalities in the Hassan District reported to Government that the Military Department had been paying the house tax due on the Barr Lines at Hassan on the principle laid down in Government Proceedings ~~Order~~ No 468 76 dated 26th May 1888 and requested instructions as to how the tax due on the Barr Lines at Holenarsipur and other Taluk headquarters should be adjusted the Chief Commandant of the Mysore State Troops having replied that the latter being Civil Buildings the Military Department never met such taxes After some correspondence on the subject the matter was then referred under orders of the 1st Councillor to the then Deputy Secretary (Mr Chandrasekhara Iyer) who held that under proviso to Section 59 of the draft Municipal Regulation the Barr Lines came under the description of buildings exempt from payment of Municipal tax and suggested that the question may be kept till the passing of the new Municipal Regulation Now that this Regulation has been passed the question as to whether the Barr Lines should be regarded exempted buildings under proviso to Section 59 of the Regulation may be considered and circular instructions in definite terms issued to the Heads of Departments concerned Branch III may also be consulted in the matter if necessary

3 Submitted for orders with reference to office note in file No 162 of 1894 It is submitted that we have also to be prepared in the matter of adjustment of past liability of the building inquiries

P K N
S N J
18 11 07

Send this to Branch III for favor of note

H RAMAIYA
21 11 07

Submitted for orders
S N
25 11 07

6 The point for consideration is whether Barr Lines used for the dwelling of sepoys should be regarded as exempt from payment of Municipal tax under the proviso to Section [illegible] of the Municipal Regulation VII of 1906 The conditions to be satisfied to bring the case under the proviso are (1) that the building should belong to Government (2) that it should be used solely for public purposes and (3) that it should not be used or intended to be used [illegible] conditions and 3 are satisfied in this case but not c[illegible]

2 It can hardly be said that a building used for the dwelling of sepoys is used for a public purpose With due respect to the opinion of Mr Chandrasekhara Iyer it seems to me that the Barr Lines cannot be regarded as exempt under the proviso If any support is necessary for my interpretation of the words used for public purposes reference may be made to the proceedings dated the 1st February 1898

Branch IV

K MYLAR RAO
27 11 07

Submitted for orders
H V K
S M J
28 11 07

G S BALASUNDARAM IYER
[illegible]

8 Are the sepoys expected to pay rent on the huts occupied by them and if so, to whom it is paid and to what department it is credited Please see the reference on the subject and put up If the information is not available call for it

H RAMAIYA
28 11 07

H V K
S M J

From Para 1 of Government Proceedings No 468 76 dated 26th May 1888 it is clear that the Barr Sepoys pay rent for the huts occupied by them It is ascertained from the Military Assistant s Office that two annas is being deducted monthly from the pay of each sepoy on account of rent

Submitted

H V K
S[illegible] J
29 11 07

10 Write to the President of the Municipality concerned for this information and also the Department to which it is credited

H RAMAIYA
29 11 07

11 Draft docket is submitted as directed
12 Issue

H RAMAIYA
2[illegible] 12 07

H V K
S M J

To the President of Municipalities, Kadur District No 5320, *dated 6th December* 1907

Requests him to report if any rent is recovered from Barr Sepoys for the occupation of the huts at Taluk and District Head quarters and if so at what rate per month and to which department the same is being credited

From the same officer No 449, *dated 7th April* 1908

Forwards a copy of docket No 2125 dated 8th January 1908 from the Chief Commandant M S T stating that no rent is recovered from the sepoys at Taluks and that a rent of two annas per month for each hut is being recovered from the sepoys at District Head quarters and credited to Barr Line repair fund

15 Submitted for orders

As no rent is recovered on the Barr lines occupied in Taluk Head quarters neither the Public Works Department nor the Military Department could be expected to pay the Municipal tax thereon Besides the lines having been constructed for the use of the Barr Sepoys posted for the safety of the Taluk Treasuries and the sepoys being required to take up their residence therein there seems to be no reason why they should not be classed as buildings used for public purposes

16 The case of Barr Sepoys occupying huts in District Head quarters is quite different As the monthly rent of two annas for such hut recovered from the sepoys is credited to the Barr Line repair fund the Municipal tax thereon should be paid by the Military Department

H RAMAIYA
20 4 08

17 The main question for consideration is whether the buildings are liable to Municipal taxation or not and whether if they are the tax should be paid by the occupant or by Government The further question which department of Government should pay the tax is a very minor matter though much of the correspondence has borne on this point accounting for much of the confusion

18 Taking the first question whether the huts used by Barr Sepoys are exempt from taxation I do not think they are exempt under Section 59 of the new Municipal Regulation as they are used for residential purposes which cannot be called public purposes The orders of Government passed from time to time which apparently regulate such matters in towns other than Bangalore and Mysore also recognise the liability of these huts to Municipal taxation

19 Next we come to the question whether the tax should be paid by the Government or by the sepoys who occupy the huts The Government Order No 8844 89—L F 100 95 dated 1st February 1898 ~~of 1st February 1898~~ lays down clearly the principles on which this question should be decided One should think that sepoys ought to be provided with free quarters and in practice sepoys in Taluk Head quarters employed in guarding treasuries do not pay any rent for their quarters and in District Head quarters sepoys are subject to a small deduction (two annas per month) on account of line repairs In either case under the principles laid down in the order of 1st February 1908 the Government is liable to pay the Municipal tax and not the occupants themselves

20 We next come to the question as to which department of Government should pay the taxes So far as the public revenues are concerned it is immaterial which department of Government pays the taxes and the decision simply depends on considerations of convenience in accounting Ordinarily the most convenient course is for the taxes to be paid by the department which is in charge of the building and looks after it and attends to its repairs etc In the case of most Government Buildings it is the Public Works Department of Government which is in charge of the building and attends to their repairs etc Ordinarily therefore it is the Public Works Department that should pay the taxes But in some cases other departments are in charge of certain building and attend to their petty repairs etc and in such cases it will be convenient if such departments pay the taxes in question In cases of Barr Sepoy's huts it is seen from the correspondence that such buildings in District Head quarters are looked after by the Military Department which collects the rent and attends to ordinary small repairs It is this department therefore that should pay the Municipal taxes due on such buildings In the case of the huts at Taluk Head quarters it is the Revenue Department that has charge of them and attends to small ordinary repairs and it is the Revenue Department therefore that should pay the Municipal taxes

21 The charge should be met from the contingent grants of the departments concerned such grants being increased to the necessary extent if the present allotments cannot meet this charge

C S BALASUNDARAM IYER
6 5 08

Consult Comptrolle

forwarded to the Comptroller for favour of opinion

By Order
B SREENIVASA IYENGAR
For Secretary
12 5 08

23 Regarding the first point whether the building in question is liable to Municipal tax I would invite attention to Government Order No 8844 89—L F 100 95 of 1st February 1898 If the Barr huts form a small part of the Taluk Kutcheiry building which is essentially used for public purposes they appear to be exempt from taxation This view has been affirmed by Government in their orders No 5430 70—Mi 413 06 4 of 10th December 1907

* If however it is decided that they are liable to Municipal tax, the sepoys cannot be req to pay the tax as free quarters form part of their emoluments and it should under Para Public Works Code be paid by the Department occupying the building The huts are occupied by the Military employes and as the service of guarding the treasury devolves on the Military Department the latter has I think to pay all charges involved in that service cluding the Municipal tax payable on the buildings to be provided for its employes deta for the work

M N KRISHNA RAO
18 5 08

24 Submitted with the unofficial opinion of the Comptroller The order of the 10th December 1907 quoted by the Comptroller cannot have retrospective effect Further it is doubtful if it can be made applicable to Government Buildings in non regulation Municipalities It is a point for consideration whether Barr huts attached to Taluk Cutcherries in other than District Head quarters are entitled to exemption under the orders of 1st February 1898

H V K
S M J
22 5 08

25 Submitted for orders to Secretary

B SREENIVASAIYENGAR
23 5 08

26 Please consult unofficially the Military Assistant and then the Public Works Secretary

K S CHANDRASEKHARA AIYAR
13 6 08

27 Forwarded (U O) to the Military Assistant to the Government for favor of opinion

By Order
H RAMAIYA
for Secretary
15 6 08

28 I think that for the purpose of account and to prevent any possible confusion it would be well to treat all buildings which are in Military occupation in one and the same way

The work on which the sepoy is employed should not regulate the matter unless he is transferred permanently to Civil employ

The provision of Government quarters is a part of the sepoy s emoluments and though in some case to meet repairs it has been customary to charge rent the rent is purely nominal one about th of what a man would have to pay if he rented a similar house in the bazaar

As in most cases the conservancy, lighting and policing of the lines is done Regimentally I think that the sepoy s lines receive little material benefit from the Municipality and I think therefore that in all cases they may be exempted from Municipal taxation

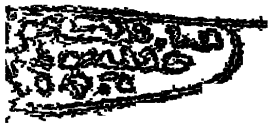
The Public Works Department should undertake the charge of these Government Buildings and budget for their yearly repairs In the places where it has been customary to charge rent this may be continued the money being credited to the General Revenues

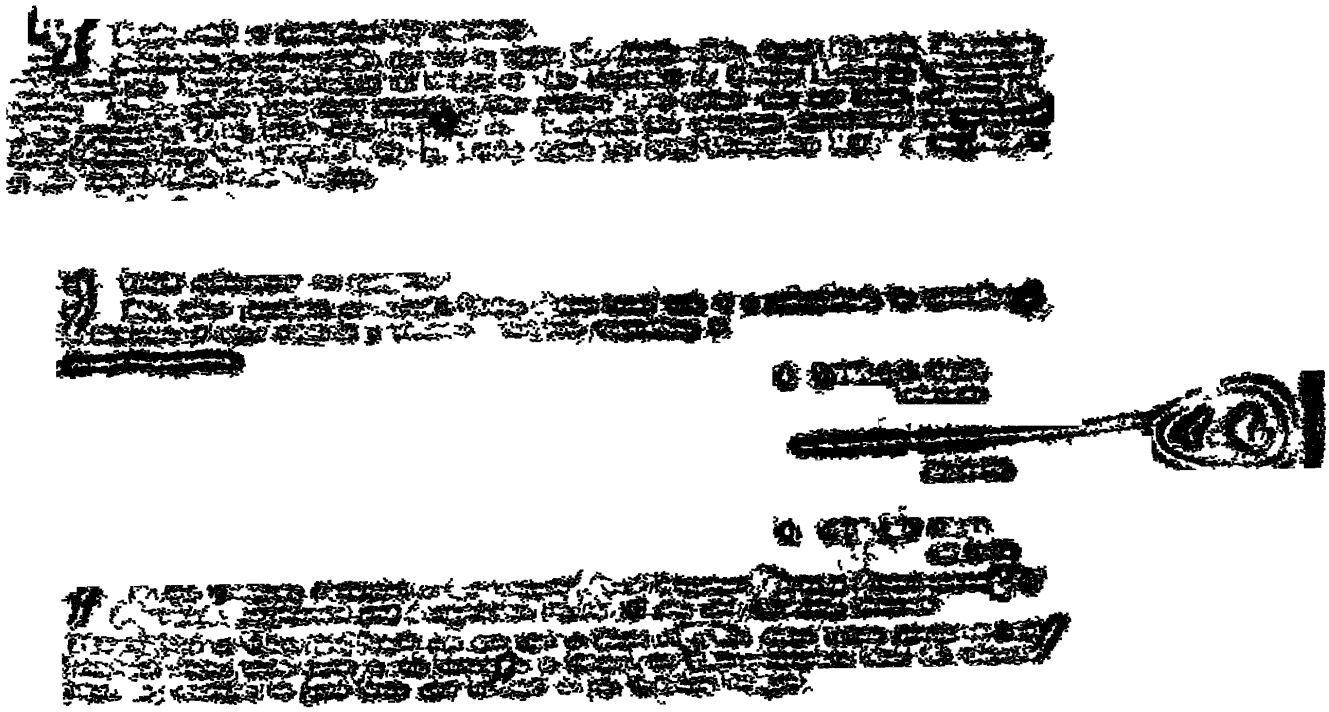
R J JONES, Lt Col

19—20 6 08

29 Submitted with the U O opinion of the Military Assistant The file may now be referred to the Secretary Public Works Department as ordered by the Secretary on 13th June 1908

H V K
S J
23 6 08





oceedings of the Government of His Highness the Maharaja of Mysore,

Municipal taxation of Government buildings used as private residences.

1908.

FILE NO 239 OF 1907-08

tter No 178 dated 9th October 1907, from B J Kumaraswami Naik, Esq , B A President Municipal Boards Kadur District to C S. Balasundaram Iyer Esq., B A Officiating Secretary to the Government of Mysore General and Revenue Departments

I have the honor to state that the Comptroller to the Government of Mysore was furnished with a statement showing the house tax due on Government buildings in the several Municipalities of this district up to the end of June 1906, for the adjustment of Rs 427 He returned it for obtaining the Executive Engineer's acceptance Accordingly the statement was sent to the Executive Engineer, Kadur Division He stated, in reply, that the Municipal taxes due on Government buildings occupied as residences by persons drawing a salary of less than Rs 15 should be paid by the occupants themselves and the tax due on Barr lines should be claimed from the Military Secretary The latter who was written to has referred to Public Works Department Circular No. 321 of the 19th October 1887, wherein it is stated that maintenance of Barr lines, etc, attached to Taluk Cutcherries are to be carried out by the Deputy Commissioner and the cost thereof debited to the Civil budget The latter contains no provision for meeting the charges in question

Serial No 1

2 From the foregoing correspondence I am led to believe that the Barr Sepoys are entitled to free residence as part of their emoluments. If so, the tax must be paid by the owner, *i.e*, the Government and in accordance with clause (3) of para 2 of Government Order No 2802-33 of the 23rd July 1884, the payment of all Municipal or other taxes rests with the Public Works Department. As a precedent to this arrangement, the Executive Engineer of the Kadur Division countersigned similar charge and the Public Works Examiner accepted for the year 1903-04 as per references in this office

3 As the Executive Engineer, Kadur Division, countersigned the statement with reference to the Municipal tax for Barr huts during 1903-04 and contends that under the authority of Government Proceedings No 8844-81—L F 100-95, dated 1st February 1898, the occupants of Barr huts are liable to pay the tax in question, I beg that definite instructions may be issued in the matter

No 5320—Ml. 239-07 dated 6th December 1907 to the President of the Municipalities Kadur District.

Has the honor to request the President to be good enough to report if any rent is recovered from the Barr Sepoys for the occupation of the huts at taluk and district head quarters and, if so, at what rate per mensem and to which Department the same is credited

Serial No 2

Letter No 449, dated the 7th April 1908 from B Venkoba Rao, Esq , B A officiating President District Board and Municipalities Kadur District to C S. Balasundaram Iyer, Esq , B A officiating Secretary to Government General and Revenue Department Bangalore

Referring to Government Order No 5320—Ml 239-07-2 of the 6th December 1907, calling for report as to whether any rent is recovered from the Barr Sepoys for the occupation of the huts at taluk and district headquarters, etc, I have the honor to forward herewith a copy of the Chief Commandant's docket No 2125 of the 8th January 1908, stating that no rent is recovered from the Sepoys at taluks and that a rent of 2 annas per month for each hut is being recovered from the Sepoys at district headquarters and credited to Barr line repair fund

Serial No. 3

Copy of letter No. 2125, dated the 8th June 1908, from chief commandant Mysore State Troops to President of the Municipal Boards Kadur District

In reply to his letter No 798 of 20th December 1907, has the honor to state that no rent is recovered from the Barr Sepoys for the occupation of the huts at taluk

Proceedings of the Government of His Highness the Maaraja of Mysore.

Municipal taxation of Government Buildings used for private residence

In district headquarters where there are Barr huts, the Sepoys pay a rent of two annas for each hut. The amount thus recovered is credited to Barr lines repair fund

To—The Military Assistant to Government of His Highness the Maharaja of Mysore

The Chief Engineer of Mysore and Secretary to Government in the Public Works Department

The Deputy Commissioners and Presidents Minor of Municipalities in the several Districts

The Comptroller

The Comptroller Public Works and Railway Branch

No. 3316/27—Mi. 239/07/5, dated 29th September 1908

As Municipal Funds are as a rule low, and as Barr huts like other house property within Municipal limits participate in the benefits of Municipal administration Government direct that the Municipal house tax be paid from and debited to the Military Budget